

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION**

GOFF GROUP, INC., et al,

Plaintiff,

PHOENIX-DURANGO, LLC, et al,

Defendants/

Counterclaim Plaintiffs,

**CAMERON M. HARRIS & CO., INC.,
et al.,**

Counterclaim Defendants.

Civil Action No. 2:06cv389-SRW

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JUL 13 2006

**ALABAMA DEPT OF INSURANCE
EXAMINERS DIVISION**

**ANSWER OF THE UNITED STATES OF AMERICA
[INTERNAL REVENUE SERVICE]**

Comes now the United States of America, by and through Leura G. Canary, United States Attorney for the Middle District of Alabama, on behalf of the United States of America, Department of the Treasury, Internal Revenue Service (Service), as one of the Counterclaim Defendants in this matter; and in answer to the Counterclaim of Phoenix Durango, LLC states as follows:

1. The United States of America admits the jurisdiction of this Court and that it is one of the Counterclaim Defendants in this litigation.
2. The United States of America admits that it has recorded Notices of Federal Liens against Goff NBA, Inc. currently known as the Goff Group, Inc., the Plaintiffs in this matter. The tax liens were filed on November 18, 2004, May 17, 2006, and June 14, 2006 with the Office of the Secretary of State, State of Alabama.
3. The United States of America admits that if Phoenix-Durango succeeds on its claim of judicial foreclosure that the United States of America is entitled to receive any

proceeds that might be available to it according to its level of seniority with respect to any other liens holders.

4. None of the other allegations in the Counterclaim are directed toward the United States of America and, therefore, no response appears to be required from it as to those additional allegations. To the extent that any such response is required, the United States of America is without sufficient information to admit or deny such allegations and demands strict proof thereof.

Respectfully submitted this the 10th day of July, 2006.

LEURA G. CANARY
United States Attorney

/S/ Patricia Allen Conover
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CERTIFICATE OF SERVICE

I hereby certify that on this the 10th day of July, 2006, I caused to be served a copy of the foregoing document, Answer of the United States of America, by the methods indicated, upon the following:

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Answers to Complaints

2:06-cv-00389-MEF-SRW Goff Group, Inc. et al v. Phoenix-Durango, LLC et al

U.S. District Court

Alabama Middle District

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7/10/2006

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